

SIKKIM

GOVERNMENT GAZETTE



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**EXCISE (ABK) DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK**

No.05/ Ex (Abk)

Dated the 11th August of 2014

NOTIFICATION

In exercise of the powers conferred by section 23 of Sikkim Excise Act, 1992 (2 of 1992) and in supersession of Notification No. 19/Excise(Abk) dated 9/03/2011, published in Extraordinary Gazette number 104 dated 10/3/2011 , the State Government hereby imposes the Excise Duty, Import Pass Fee, Bottling Fee and Export Pass Fee of all brands of various strength for consumption in Civil Market on :

- (1) Indian Made Foreign Liquor /Beer/ Wine /Ready to Drink Manufactured in the State of Sikkim;
- (2) Indian Made Foreign Liquor /Beer /Wine /Ready to Drink Imported from other States;
- (3) Foreign Liquor /Beer /Wine imported from outside India, as under; namely:-

A. LIQUOR						
Sl. No.	Particular	Ex Factory Price including levies and commission (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Cheap Range	450 to 700	(EFP + ½ of 450) x 70% (Excise duty in this case so computed should not be less than Rs. 470/- per case)	Rs. 101/- per case	Rs. 202/- per case	Rs. 10/- per case

2	Regular Range	701 to 1500	(EFP + $\frac{1}{2}$ of 701) x 60% (Excise duty in this case so computed should not be less than Rs. 640/- per case)	-do-	-do-	-do-
3	Semi Premium	1501 to 2500	(EFP + $\frac{1}{2}$ of 1501) x 50% (Excise duty in this case so computed should not be less than Rs. 1145/- per case)	-do-	-do-	-do-
4	Premium	2501 to 4000	(EFP + $\frac{1}{2}$ of 2501) x 43% (Excise duty in this case so computed should not be less than Rs. 1550/- per case)	-do-	-do-	-do-
5	Deluxe	4001 and above	(EFP + $\frac{1}{2}$ of 4001) x 30% (Excise duty in this case so computed should not be less than Rs. 2100/- per case)	-do-	-do-	-do-

B. BEER					
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Beer Manufactured in Sikkim	50% on EFP	NA	NA	Rs. 6/- per case
2	Beer bottled in Sikkim for company/ firm located Outside Sikkim	50% on EFP	Rs. 15/- per case	NA	Rs. 6/- per case
3	Beer Imported from Other States	50% on EFP	NA	Rs. 50/- per case	NA

C. WINE					
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Wine Manufactured in Sikkim	25% on EFP	NA	NA	Rs. 10/- per case
2	Wine manufactured in Sikkim for Company/Firm located Outside Sikkim	35% on EFP	Rs. 101/- per case	NA	Rs. 10/- per case
3	Wine Imported from Other State	40% on EFP	NA	Rs. 202/- per case	NA

D. READY TO DRINK					
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee per case (in Rs)	Export Pass Fee
1	RTD Manufactured in Sikkim	35% on EFP	NA	-NA	Rs. 10/- per case
2	RTD Imported from Other States	35 % on EFP	NA	Rs. 50 /- per case	NA

E. FOREIGN LIQUOR /WINE/BEER IMPORTED FROM OUTSIDE INDIA					
Sl. No.	Particular	Maximum Retail Price (in Rs)	Excise Duty % on EFP	Bottling Fee Fee per case	Import Pass Fee per case (in Rs)
1	Foreign Liquor Imported from Outside India	1000-3000 3001-10,000 10,001 and above	NA	NA	3000/- 4000/- 5000/-
2	Wine Imported from Outside India	---	NA	NA	1500/-
3	Beer Imported from Outside India	---	NA	NA	117/-

2. This Notification shall come force on the date of its publication in the Official Gazette.

**A.K. YADAV, IAS
PR. SECRETARY
EXCISE (ABK) DEPARTMENT
GOVERNMENT OF SIKKIM**